		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0044891

Facility Name: Alden Alma Nelson Manor

Address: 550 S. Mulford (Number) Rockford (City) 61108 (Zip Code)

County: Winnegabo

Telephone Number: (815)484-1002 **Fax #** (773)286-3743

IDPA ID Number: 36-4367437

Date of Initial License for Current Owners: 8/1/2000

Type of Ownership:

	VOLUNTARY,NON-PROFIT	x	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		x	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Steven M. Kroll **Telephone Number:** (773) 286-3883

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2001 to 12/31/2001 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) Steven M. Kroll
(Title) Chief Financial Officer

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	268	Skilled (SNF)	268	97,820	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	268	TOTALS	268	97,820	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	10,022	6,332	12,131	28,485	8
9	SNF/PED					9
10	ICF	22,632	6,054	0	28,686	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	32,654	12,386	12,131	57,171	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 58.45%

D. How many bed-hold days during this year were paid by Public Aid? nonr (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients. (E.g., day care, "meals on wheels", outpatient therapy)
none

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [x]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [x]

I. On what date did you start providing long term care at this location?
Date started 8/1/00

J. Was the facility purchased or leased after January 1, 1978?
YES [x] Date 8/1/00 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 92 and days of care provided 12,131

Medicare Intermediary AdmiStar Federal

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	A. General Services											
1	Dietary	298,438	46,350		344,788	2,318	347,106		347,106			1
2	Food Purchase		332,313		332,313	(31,046)	301,267	(1,142)	300,125			2
3	Housekeeping	228,636	43,279		271,915	410	272,325		272,325			3
4	Laundry	78,149	15,817	19,824	113,790	291	114,081		114,081			4
5	Heat and Other Utilities			198,293	198,293		198,293		198,293			5
6	Maintenance	66,360		131,370	197,730	186	197,916	4,744	202,660			6
7	Other (specify):*											7
8	**TOTAL General Services**	671,583	437,759	349,487	1,458,829	(27,841)	1,430,988	3,602	1,434,590			8
	B. Health Care and Programs											
9	Medical Director			18,100	18,100		18,100		18,100			9
10	Nursing and Medical Records	2,759,467	207,961	6,545	2,973,973	14,899	2,988,872	(29,241)	2,959,631			10
10a	Therapy	50,380			50,380		50,380		50,380			10a
11	Activities	86,061	4,002	2,936	92,999	184	93,183		93,183			11
12	Social Services	77,047	713	2,024	79,784		79,784		79,784			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	2,972,955	212,676	29,605	3,215,236	15,083	3,230,319	(29,241)	3,201,078			16
	C. General Administration											
17	Administrative	147,543			147,543		147,543		147,543			17
18	Directors Fees											18
19	Professional Services			806,036	806,036		806,036	(726,262)	79,774			19
20	Dues, Fees, Subscriptions & Promotions			33,452	33,452		33,452	(23,356)	10,096			20
21	Clerical & General Office Expenses	547,503	21,310	73,514	642,327	128	642,455	67,585	710,040			21
22	Employee Benefits & Payroll Taxes			571,447	571,447	12,630	584,077	79,712	663,789			22
23	Inservice Training & Education											23
24	Travel and Seminar			23,521	23,521		23,521	12,550	36,071			24
25	Other Admin. Staff Transportation			(950)	(950)		(950)		(950)			25
26	Insurance-Prop.Liab.Malpractice			131,404	131,404		131,404	2,368	133,772			26
27	Other (specify):*			60,000	60,000		60,000	(60,000)				27
28	**TOTAL General Administration**	695,046	21,310	1,698,424	2,414,780	12,758	2,427,538	(647,403)	1,780,135			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,339,584	671,745	2,077,516	7,088,845		7,088,845	(673,042)	6,415,803			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Alden Alma Nelson Manor #0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			19,201	19,201		19,201	319,738	338,939			30
31	Amortization of Pre-Op. & Org.							42,263	42,263			31
32	Interest			104,895	104,895		104,895	669,706	774,601			32
33	Real Estate Taxes			182,874	182,874	(182,874)		173,565	173,565			33
34	Rent-Facility & Grounds			597,000	597,000	182,874	779,874	(779,235)	639			34
35	Rent-Equipment & Vehicles			11,590	11,590		11,590	23,832	35,422			35
36	Other (specify):*											36
37	**TOTAL Ownership**			915,560	915,560		915,560	449,869	1,365,429			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		274,321	1,361,510	1,635,831		1,635,831	(601,156)	1,034,675			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			146,730	146,730		146,730		146,730			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		274,321	1,508,240	1,782,561		1,782,561	(601,156)	1,181,405			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	4,339,584	946,066	4,501,316	9,786,966		9,786,966	(824,329)	8,962,637			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(832)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(1,668)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(14,971)	32		18
19	Entertainment				19
20	Contributions	(3,560)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(60,000)	27		24
25	Fund Raising, Advertising and Promotional	(19,029)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (100,060)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(520,548)	pg 6's	34
35	Other- Attach Schedule	(203,721)	pg 5a	35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (724,269)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (824,329)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Alden Alma Nelson Manor

ID# 0044891

Report Period Beginning: 01/01/2001

Ending: 12/31/2001

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	IHCA Pac fees #5721	$ (1,072)	20	1
2	To agree def. Maint exp to page 22	158	6	2
3	Adjust dep. Exp to agree to the dep sch.	2,632	30	3
4	Utility late fees #5553-5555	(5,571)	6	4
5	HMO nursing supply c/a #5026	(5,625)	39	5
6	Non cost part B c/a (#5212-5214)	(22,024)	39	6
7	Non cost HMO therapy c/a (#5040)	(201,497)	39	7
8	Adjust interest expense for Debes Note	37,050	32	8
9	Adjust self insurance premium	(7,772)	26	9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(203,721)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(1,668)	0	0	526	0	0	0	0	0	0	0	(1,142)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(5,413)	0	10,168	0	0	0	(11)	0	0	0	0	4,744	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(7,081)	0	10,168	526	0	0	(11)	0	0	0	0	3,602	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	(27,427)	(1,814)	0	0	0	0	0	0	(29,241)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	(27,427)	(1,814)	0	0	0	0	0	0	(29,241)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	1,725	(727,987)	0	0	0	0	0	0	0	0	(726,262)	19
20	Fees, Subscriptions & Promotions	(23,661)	0	305	0	0	0	0	0	0	0	0	(23,356)	20
21	Clerical & General Office Expenses	0	0	29,434	25,068	13,083	0	0	0	0	0	0	67,585	21
22	Employee Benefits & Payroll Taxes	0	0	77,031	0	2,681	0	0	0	0	0	0	79,712	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	12,550	0	0	0	0	0	0	0	0	12,550	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	(7,772)	10,140	0	0	0	0	0	0	0	0	0	2,368	26
27	Other (specify):*	(60,000)	0	0	0	0	0	0	0	0	0	0	(60,000)	27
28	**TOTAL General Administration**	(91,433)	11,865	(608,667)	25,068	15,764	0	0	0	0	0	0	(647,403)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(98,514)	11,865	(598,499)	(1,833)	13,950	0	(11)	0	0	0	0	(673,042)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	2,632	301,970	11,855	0	3,281	0	0	0	0	0	0	319,738	30
31	Amortization of Pre-Op. & Org.	0	34,123	237	0	0	7,903	0	0	0	0	0	42,263	31
32	Interest	21,247	592,246	36,989	0	5,010	14,214	0	0	0	0	0	669,706	32
33	Real Estate Taxes	0	166,045	6,666	0	854	0	0	0	0	0	0	173,565	33
34	Rent-Facility & Grounds	0	(779,874)	639	0	0	0	0	0	0	0	0	(779,235)	34
35	Rent-Equipment & Vehicles	0	0	23,832	0	0	0	0	0	0	0	0	23,832	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	23,879	314,510	80,218	0	9,145	22,117	0	0	0	0	0	449,869	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	(229,146)	0	0	(45,508)	(100,158)	(226,344)	0	0	0	0	0	(601,156)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	(229,146)	0	0	(45,508)	(100,158)	(226,344)	0	0	0	0	0	(601,156)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(303,781)	326,375	(518,281)	(47,341)	(77,063)	(204,227)	(11)	0	0	0	0	(824,329)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See page 6K						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	rental income	$ 779,874	Alma Nelson, LLC	0.00%	$	$ (779,874)	1
2	V	19	trust fees		Alma Nelson, LLC		1,725	1,725	2
3	V	26	insurance		Alma Nelson, LLC		10,140	10,140	3
4	V	33	real estate taxes		Alma Nelson, LLC		166,045	166,045	4
5	V	30	depreciation		Alma Nelson, LLC		301,970	301,970	5
6	V	31	amortization		Alma Nelson, LLC		34,123	34,123	6
7	V	32	fines/penalties		Alma Nelson, LLC		3,883	3,883	7
8	V	32	interest-mortgage		Alma Nelson, LLC		588,363	588,363	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 779,874			$ 1,106,249	$ * 326,375	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	Employee Benefits	$	Alden Management Services, Inc.	0.00%	$ 77,031	$ 77,031	15
16	V	19	Management fees	739,046	Alden Management Services, Inc.		11,059	(727,987)	16
17	V	21	Gen'l & Admin.		Alden Management Services, Inc.		29,434	29,434	17
18	V	6	maintenance/utilities		Alden Management Services, Inc.		10,168	10,168	18
19	V	24	autos/seminars		Alden Management Services, Inc.		12,550	12,550	19
20	V	20	dues/subscriptions		Alden Management Services, Inc.		305	305	20
21	V	30	depreciation		Alden Management Services, Inc.		11,855	11,855	21
22	V	31	amortization		Alden Management Services, Inc.		237	237	22
23	V	33	real estate tax		Alden Management Services, Inc.		6,666	6,666	23
24	V	34	rent		Alden Management Services, Inc.		639	639	24
25	V	35	rent-equipt/vehicles		Alden Management Services, Inc.		23,832	23,832	25
26	V	32	interest		Alden Management Services, Inc.		36,989	36,989	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 739,046			$ 220,765	$ * (518,281)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	2	TUBE FEEDING	$ 9,071	PYRAMID HEALTH CARE SERVICES	100.00%	$ 9,597	$ 526	15
16	V	10	NURSING SUPPLIES	33,786	PYRAMID HEALTH CARE SERVICES		6,359	(27,427)	16
17	V	39	SUPPLIES / PER DIEM FEES	110,996	PYRAMID HEALTH CARE SERVICES		65,488	(45,508)	17
18	V	21	GENERAL & ADMIN.		PYRAMID HEALTH CARE SERVICES		25,068	25,068	18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 153,853			$ 106,512	$ * (47,341)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	$ 329,079	Forum Extended Care II	100.00%	$ 257,857	$ (71,222)	15
16	V	10	House Stock	8,379	Forum Extended Care II		6,565	(1,814)	16
17	V	39	IV	133,699	Forum Extended Care II		104,763	(28,936)	17
18	V	22	Employee benfits		Forum Extended Care II		2,681	2,681	18
19	V	21	General & admin.		Forum Extended Care II		13,083	13,083	19
20	V	32	Interest		Forum Extended Care II		5,010	5,010	20
21	V	33	Real estate Taxes		Forum Extended Care II		854	854	21
22	V	30	Depreciation		Forum Extended Care II		3,281	3,281	22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 471,157			$ 394,094	$ * (77,063)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	CPT Revenue	$ 897,831	Community Physical Therapy	100.00%	$ 671,487	$ (226,344)	15
16	V	31	Amortization				7,903	7,903	16
17	V	32	Interest				14,214	14,214	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 897,831			$ 693,604	$ * (204,227)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	maintenance	$ 1,839	Alden Bennett Construction	0.00%	$ 1,828	$ (11)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 1,839			$ 1,828	$ * (11)	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1	Floyd Schlossberg a.	President	CEO		337,701	2.25	5.62	Salary	$ 20,121	21-1	1
2	Ami Pissetsky	Finance Coordinator	Banking	1.50	195,195	2.25	5.62	Salary	11,548	21-1	2
3	Bob Molitor	C.O.O.	Operations	1.50	185,046	2.25	5.62	Salary	11,025	21-1	3
4	Lauren Magnusson b.	Nurse coordinator	Nursing admin		75,605	2.25	5.62	Salary	4,505	21-1	4
5	Terry Magnusson c.	Maint. Superivisor	construt/maint		69,069	2.25	5.62	Salary	4,115	21-1	5
6	Steven Kroll	C.F.O.	Finance	1.50	197,096	2.25	5.62	Salary	11,743	21-1	6
7											7
8											8
9	a. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										9
10	b. Lauren is the daughter of Floyd Schlossberg. Lauren is a nurse coordinator										10
11	c. Terry is the son-in-law of Floyd Schlossberg. Terry is in maintenance and construction.										11
12											12
13								TOTAL	$ 63,057		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 2/31/2001

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Alden Management Services, Inc.
Street Address: 4200 W. Peterson Ave.
City / State / Zip Code: Chicago, Il 60646
Phone Number: ((773)286-3883
Fax Number: ((773)286-3743

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		See page 8A (also seepage 6a)				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	National City Bank		x	mortgage	interest only	8/1/00	$ 8,120,000	$ 8,120,000		Various	$ 588,363	1
2	Debes Corporation		X	Second mortgage	None	8/1/00	819,589	282,713		6.4900	37,050	2
3												3
4												4
5	National City Bank		x	line of credit	interest only	8/1/00		1,411,117	2002		93,807	5
	Working Capital											
6	RELATED PARTY-CPT	X		OPERATIONS	NONE					Varies	14,214	6
7	RELATED PARTY-AMS	X		OPERATIONS	NONE					Varies	36,989	7
8	Related Party - FECII	X		OPERATIONS	NONE					Varies	5,010	8
9	TOTAL Facility Related						$ 8,939,589	$ 9,813,830			$ 775,433	9
	B. Non-Facility Related*											
10	Interest income (see page 19										(832)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (832)	14
15	TOTALS (line 9+line14)						$ 8,939,589	$ 9,813,830			$ 774,601	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2000 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	181,605	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	171,256	2
3. Under or (over) accrual (line 2 minus line 1).	$	(10,349)	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$	176,394	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	166,045	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
1996		8
1997		9
1998		10
1999		11
2000	171,256	12

Related Party - FECII RE taxes Page 6C 854

Related Party - AMS RE taxes Page 6A 6666

This years accrual is based on a 3% increase over prior years bill.

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Alden Alma Nelson Manor COUNTY Winnegabo

FACILITY IDPH LICENSE NUMBER 0044891

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-3743

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	12-27-152-002	nursing home facility	$ 83,438.44	$ 83,438.44
2.	12-27-152-003	nursing home facility	$ 5,658.44	$ 5,658.44
3.	12-27-152-001	nursing home facility	$ 82,159.42	$ 82,159.42
4.		Alden Management Services	$	$ 6,666.00
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 171,256.30	$ 177,922.30

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES x NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [x] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [ ] (a) Own the Equipment [x] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Nursing Home			$	1
2					2
3	TOTALS			$	3

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	Related party-Forum			1978	$ 18,359	$	22	$	$	$ 18,359	4
5											5
6	268				7,000,000	203,704		203,704		296,296	6
7											7
8											8
	Improvement Type**										
9	Related Party-Forum:										9
10	Leasehold Improvement-Remodeling			1980	19,335		20			19,335	10
11	Leasehold Improvement-Remodeling			1980	1,208		10			1,208	11
12	Leasehold Improvement-Remodeling			1986	645		5			645	12
13	Leasehold Improvement-Remodeling			1990	404		5			404	13
14	Leasehold Improvement-Remodeling			1991	94		5			94	14
15	Leasehold Improvement-Remodeling			1993	8,304	830	10	830		7,474	15
16	Leasehold Improvement-Remodeling			1993	6,504	671	9.7	671		6,035	16
17	Leasehold Improvement-sign			1994	261	22	12	22		174	17
18	Leasehold Improvement-dryvit			1995	443	44	10	44		310	18
19	Leasehold Improvement-new ac			1999	723	48	15	48		145	19
20	Leasehold Improvement-roof			1985	972	51	19	51		870	20
21	Leasehold Improvement-roof			1994	863	58	15	58		460	21
22	Leasehold Improvement-roof			1997	819	55	15	55		273	22
23	Leasehold Improvement-roof			1998	1,390	93	15	93		371	23
24	Leasehold Improvement-parking lot asphalt			2000	111	11	10	11		22	24
25	Leasehold Improvement-hallway lighting			2001	155	16	10	16		16	25
26	Leasehold Improvement-DAI			2001	195	19	10	19		19	26
27											27
28	Related Party-AMS:										28
29	Leasehold Improvement-Remodeling			1993	4,266		7			4,266	29
30	Leasehold Improvement-Remodeling			1994	2,112	64	7	64		2,112	30
31											31
32	related party - Forum Ext. Care II			2001	13,399	711	10	711		1,028	32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	GT Mechanical - replace 75 ton compressor	2,000	$ 23,550	$ 2,355	10	$ 2,355	$	$ 3,140	37
38	Alden Bennett Const.	2,001	16,737	1,535	10	1,535		1,535	38
39	Pro com systems	2,001	4,055	372	10	372		372	39
40	Alden Bennett Const.	2,001	2,098	157	10	157		157	40
41	New Horz. Comm	2,001	1,701	113	10	113		113	41
42	Alden Bennett Const.	2,001	1,816	121	10	121		121	42
43	Alden Bennett Const.	2,001	2,263	132	10	132		132	43
44	Alden Bennett Const.	2,001	2,828	141	10	141		141	44
45	Seams -rebuild engine	2,001	4,938	206	10	206		206	45
46	Alden Bennett Const.	2,001	1,632	68	10	68		68	46
47	CSI Coker - belt/heating element	2,001	5,256	88	10	88		88	47
48	Alden Bennett Const.	2,001	3,198	53	10	53		53	48
49	GT Mechanical - heater	2,001	2,406	20	10	20		20	49
50									50
51	Building Improvements								51
52	Alden Design - HVAC	2,001	5,142	257	20	257		321	52
53	Alden Design - elect. /plumbing	2,001	3,089	154	20	154		193	53
54	Alden Design - misc	2,001	22,472	1,124	20	1,124		1,124	54
55	Alden Design - misc	2,001	22,412	1,121	20	1,121		1,121	55
56	ABC - laundry room repairs	2,001	94,243	4,319	20	4,319		4,319	56
57	ABC - laundry room repairs	2,001	11,608	338	20	338		338	57
58	ABC - laundry room repairs	2,001	9,602	40	20	40		40	58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 7,321,608	$ 219,111		$ 219,111	$	$ 373,519	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 642,892	$ 114,174	$ 114,174	$		$ 178,229	71
72	Current Year Purchases	22,825	1,190	1,190			1,190	72
73	Fully Depreciated Assets	29,234	668	668			29,234	73
74								74
75	TOTALS	$ 694,951	$ 116,032	$ 116,032	$		$ 208,653	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	various	bus/van	1998-2000	$ 11,938	$ 3,797	$ 3,797	$	3	$ 6,200	76
77										77
78										78
79										79
80	TOTALS			$ 11,938	$ 3,797	$ 3,797	$		$ 6,200	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 8,028,497	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 338,939	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 338,939	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 588,372	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: Related party-rent is backed out: Alma Nelson, LLC.

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO

16. Rental Amount for movable equipment: $ 11,590 Description: Copy machine lease
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Related Party pages 6	Various	$ 1986	$ 23,832	17
18					18
19					19
20					20
21	TOTAL		$ 1986	$ 23,832	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

skilled nursing on-site

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	39-3	hrs	$		$ 356,719	$		$ 356,719	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			72,514			72,514	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			450,016			450,016	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See page 16A	# of prescrpts				137,831		137,831	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):	See page 16A					17,595		17,595	13
14	TOTAL			$		$ 879,249	$ 155,426		$ 1,034,675	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2001 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 273,047	$ 273,047	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 100,672)	1,893,768	1,893,768	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	127,978	127,978	7
8	Accounts Receivable (owners or related parties)	736,046	736,046	8
9	Other(specify): Misc. Rec.	(350,480)	(350,480)	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,680,359	$ 2,680,359	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		700,000	13
14	Buildings, at Historical Cost		7,000,000	14
15	Leasehold Improvements, at Historical Cost	248,461	248,461	15
16	Equipment, at Historical Cost	86,645	622,645	16
17	Accumulated Depreciation (book methods)	(26,734)	(465,964)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe goodwill, net		1,439,367	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 308,372	$ 9,544,509	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,988,731	$ 12,224,868	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,243,037	$ 1,244,162	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	149,235	149,235	28
29	Short-Term Notes Payable	1,411,117	1,411,117	29
30	Accrued Salaries Payable	228,910	228,910	30
31	Accrued Taxes Payable (excluding real estate taxes)	63,888	63,888	31
32	Accrued Real Estate Taxes(Sch.IX-B)		176,394	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to IDPA/accr'd insur.	135,748	145,888	36
37	Due to Affiliaites	112,618	112,618	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 3,344,553	$ 3,532,212	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable		8,402,713	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	intercompany payable		867,022	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 9,269,735	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,344,553	$ 12,801,947	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (355,822)	$ (577,079)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,988,731	$ 12,224,868	48

***(See instructions.)**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (72,990)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (72,990)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(282,832)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (282,832)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (355,822)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 8,635,369	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 8,635,369	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	(148,207)	6
7	Oxygen	4,374	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ (143,833)	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	5,486	15
16	Rental of Facility Space		16
17	Sale of Drugs	41,973	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	363,479	21
22	Laundry	3,979	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 414,917	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	832	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 832	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28		26,347	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 26,347	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 8,933,632	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,446,523	31
32	Health Care	3,149,339	32
33	General Administration	2,489,920	33
	B. Capital Expense		
34	Ownership	915,560	34
	C. Ancillary Expense		
35	Special Cost Centers	1,638,891	35
36	Provider Participation Fee	146,730	36
	D. Other Expenses (specify):		
37	Related party salaries included in col 1 -FecII page 6C	(12,908)	37
38	Related party salaries included in col 1 AMS pge 6A	(547,842)	38
39	Related party salaries included in col 1 -Pyr page 6B	(9,749)	39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,216,464	40
41	**Income before Income Taxes (line 30 minus line 40)****	(282,832)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (282,832)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,643	1,683	$ 51,950	$ 30.87	1
2	Assistant Director of Nursing	1,725	1,749	45,435	25.98	2
3	Registered Nurses	14,980	15,925	375,193	23.56	3
4	Licensed Practical Nurses	44,970	47,428	855,321	18.03	4
5	Nurse Aides & Orderlies	103,425	106,334	1,242,854	11.69	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	5,748	6,264	50,380	8.04	8
9	Activity Director	1,650	1,675	24,074	14.37	9
10	Activity Assistants	5,930	6,336	61,988	9.78	10
11	Social Service Workers	5,943	6,612	77,049	11.65	11
12	Dietician					12
13	Food Service Supervisor	4,315	4,747	66,929	14.10	13
14	Head Cook					14
15	Cook Helpers/Assistants	26,598	27,508	231,509	8.42	15
16	Dishwashers					16
17	Maintenance Workers	3,872	4,218	55,859	13.24	17
18	Housekeepers	28,316	29,459	228,636	7.76	18
19	Laundry	7,660	7,858	78,148	9.95	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative			527		22
23	Office Manager					23
24	Clerical	10,765	11,274	115,302	10.23	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	5,918	6,620	149,117	22.53	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,926	2,056	23,306	11.34	31
32	Other Health Care(specify)					32
33	Other(specify) Personnel	2,016	2,080	35,510	17.07	33
34	TOTAL (lines 1 - 33)	277,400	289,826	$ 3,769,087 *	$ 13.00	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	monthly	18,100	9-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	montly	6,432	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	58	2,936	11-3	44
45	Social Service Consultant	19	955	12-3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	77	$ 28,423		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	N/A	$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Agpasa(4252)/Dalicandro(3796)	administrator	0	$ 8,048
various executives	management	0	65,189
Dipaolo	administrator	0	7,728
Glantz/Assist. Admin.	administrator	0	1,813
J Palazzo	administrator	0	4,192
Weber	administrator	0	15,504
Zimmerman	administrator	0	45,069
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 147,543

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$

C. Professional Services

Vendor/Payee	Type	Amount
Alden Management Services	Management fees	$ 739,048
Blackman & Kallick	Accounting	8,260
See page 21A	Legal	24,575
Account #5732	Consulting	2,726
Career Masters	Recruiting fee	28,000
Ava. P. Dalaey	Medicare cost reports	1,710
Medi Comm	Consulting	273
AMS	Consulting	444
Misc.	Consulting	1,000
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 806,036

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 106,091
Unemployment Compensation Insurance	30,083
FICA Taxes	303,564
Employee Health Insurance	100,390
Employee Meals	31,046
Illinois Municipal Retirement Fund (IMRF)*	
Dental Ins.	3,111
Life Ins.	675
Employee relations	6,306
Employee vacc.	1,405
Misc. costs	1,406
related party-ams/FecII	79,712
TOTAL (agree to Schedule V, line 22, col.8)	$ 663,789

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	(119)
Health Care Worker Background Check	1,743
(Indicate # of checks performed)	
IHCA	8,856
Misc. fees	(1,589)
Fire Pros	660
Joe the plumber	240
related party-ams	305
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 10,096

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	22,534
Seminar Expense	987
related party-ams	12,550
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 36,071

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Alden Alma Nelson Manor # 0044891 Report Period Beginning: 01/01/2001 Ending: 12/31/2001

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	GT Mechanical - A/C	6/01	$ 2,021	5	$	$	$	$ 236	$ 404	$ 404	$ 404	$ 404	$ 169
2	GT Mechanical - Chiller	7/01	1,988	5				199	397	397	397	397	201
3	CSI Corker - dishwasher	12/01	3,404	5				57	681	681	681	681	623
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 7,413		$	$	$	$ 492	$ 1,482	$ 1,482	$ 1,482	$ 1,482	$ 993

Facility Name & ID Number Alden Alma Nelson Manor **#** 0044891 **Report Period Beginning:** 01/01/2001 **Ending:** 12/31/2001

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? yes

(2) Are there any dues to nursing home associations included on the cost report? yes
If YES, give association name and amount. IHCA $8856

(3) Did the nursing home make political contributions or payments to a political action organization? yes If YES, have these costs been properly adjusted out of the cost report? yes

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 10

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ 1,502 Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES no NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO no If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ 146,730
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? yes If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? no For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ 31,046 Has any meal income been offset against related costs? yes, pg3,col 2 Indicate the amount. $ 1,084

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? no
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. $ n/a
c. What percent of all travel expense relates to transportation of nurses and patients? n/a
d. Have vehicle usage logs been maintained? no
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? n/a
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? NO
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? yes

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.